THE BOMBAY SALES OF MOTOR SPIRIT TAXATION ACT, 1946 (BOM. VI OF 1946).

G. N., R. D., No. 2305/45, dated 9th July 1948 (B. G., Pt. IV-B, p. 457).

25 Bombay Sales of Motor Spirit Taxation Rules, 1948.

In exercise of the powers conferred by section 25 of the Bombay Sales of Motor Spirit Taxation Act, 1946 (Bom. VI of 1946), and in supersession of the Bombay Motor Spirit Sales Tax Rules, 1939, the Government of Bombay is pleased to make the following rules, namely :—

1. *Title.*—These rules may be called the Bombay Sales of Motor Spirit Taxation Rules, 1948.

2. *Definitions.*—In these rules, unless there is anything repugnant in the subject or context—

(*a*) "Act" means the Bombay Sales of Motor Spirit Taxation Act, 1946 ;

(*b*) "form" means a form appended to these rules ;

(*c*) "licensing authority" means the Collector or any officer authorised by him in this behalf ;

(*d*) "manager or agent" means the person authorised by the trader with the approval of the licensing authority to act as his manager or agent for all or any of the purposes of these rules ;

(*e*) "section" means a section of the Act ;

(*f*) "tax" means the tax on sales of motor spirit levied under section 3 ;

(*g*) words and expressions not defined in these rules shall have the meanings assigned to them under the Act.

3. *Application for licence.*—Any person desirous of obtaining or renewing a licence under section 6 shall submit an application in Form A to the licensing authority of the area in which his place of business is situate.

4. *Form and particulars of licence.*—Every licence shall be in form B or D, as the case may be, and shall be subject to the conditions and restrictions therein specified and to the provisions of these rules.

5. *Fee for grant or renewal of licence.*—(1) A fee of Rs. 2 shall be imposed for the grant or renewal of every licence. Such fee shall be paid by every applicant into a Government Treasury or a Sub-Treasury or into the Reserve Bank of India on Government account or sent by money-order to the licensing authority.

(2) No application for the grant or renewal of a licence shall be entertained unless the amount of the licence fee is so paid or sent.

6. *Amendment of licence.*—(1) Any licence granted under these rules may at any time be amended by the licensing authority, provided that no such amendment shall be inconsistent with the provisions of the Act or of these rules.

(2) Any trader desirous of having his licence amended shall submit the licence to the licensing authority along with an application stating the nature of the amendments desired and the reasons therefor.

7. *Renewal of licence.*—(1) A licence may be renewed by the licensing authority by whom the original licence was granted.

(2) Every application for the renewal of a licence shall be made not less than thirty days before the day on which the licence expires.

(3) If an application for renewal of a licence is made within the time specified in sub-rule (2) the licence shall be deemed to be renewed until the licence is actually renewed or in case it is rejected until such rejection is duly communicated to the trader.

8. *Suspension or cancellation of licence.*—Every licensing authority ordering the suspension or cancellation of any licence under section 13 shall record his reasons for such order and shall, if so requested, furnish a copy of such order together with the reasons for it to the holder of the licence.

9. *Transfer of licence and partnership.*—(1) Every licence granted under these rules shall be deemed to have been granted personally to the trader named therein.

(2) No such trader shall sell or otherwise transfer, or enter into a partnership with any person for the working of such licence without a written permission granted by the licensing authority. The permission so granted shall be endorsed on the licence.

(3) Every such transferee or partner shall be bound by all the conditions of the licence, provided that in the case of a partnership the original trader shall also continue to be personally liable for payment of the tax.

10. *Procedure on death or disability of trader.*—If any trader holding a licence dies or becomes insolvent or mentally incapable or is otherwise disabled the person carrying on the business of such trader shall not be liable to any penalty under the Act or these rules for doing any act which such trader was authorised to do by or under the licence during such time as may reasonably be required by uch person to make an application for the transfer of the licence in his own name for the unexpired period of the licence.

11. *Loss of licence.*—When any licence granted under these rules is lost or is destroyed or if a holder so desires a duplicate copy thereof may be furnished to the holder by the licensing authority on payment of a fee of one rupee.

12. *Production of licence on demand.*—Every person holding or acting under a licence granted under hese rules shall produce the same or a copy thereof furnished to him under rule 11 at the shop or place of business in respect of which the licence is granted whenever called upon to do so by an officer duly empowered in this behalf.

13. *Rate of tax payable by trader.*—(1) Every retail trader shall pay the tax on the retail sales of motor spirit at the rate of two annas per gallon, if the sale price per gallon is one rupee or more and at the rate of $12\frac{1}{2}$ per cent. of such price, if the sale price per gallon is less than one rupee :

Provided that in calculating the amount of the tax payable, the fraction of a pie shall not be taken into account.

(2) Any trader purchasing motor spirit for re-sale and consuming either the whole or part of it without such resale shall pay the tax on the amount of the purchase price at the rates specified in sub-rule (1).

14. *Every trader to furnish return of sales of motor spirit.*—(1) Every wholesale trader shall, within thirty days of the close of each calendar month, submit to the licensing authority a return in Form " C " of all motor spirit sold or consumed by him during the month and every retail trader shall likewise, within thirty days of

the close of each calendar month, submit to the licensing authority a return in Form " E " of all motor spirit sold or consumed by him during the month.

(2) Every wholesale trader shall, along with the return in Form " C " and every retail trader shall, along with the return in Form " E " furnish evidence of his having paid the amount of the tax mentioned in such return into the Government Treasury or a Sub-Treasury of the district or into the Reserve Bank of India on Government account or of his having sent the amount of the tax by money-order to the licensing authority.

(3) Nothing in this rule shall apply in case of motor spirit consumed by an importer direct.

15. *Every retail trader to keep and maintain accounts.*—Every retail trader shall keep and maintain daily accounts in Form " F " of the value of motor spirit purchased, sold or consumed by him and shall submit monthly statements in the said form to the licensing authority by the first week of the following month.

16. *Procedure in case of non-payment of tax.*—(1) If any trader fails to pay the amount of tax referred to in sub-rule (2) of rule 14, the licensing authority shall cause a notice in Form " G " to be served on the licensee requiring him to pay the aforesaid tax within fifteen days of the date of service of the said notice.

(2) Every notice under sub-rule (1) may be served on a licensee by delivering it to him personally at his ordinary place of business or if the licensee is not found at such premises, by delivering it to any person in the employ of the licensee who may be found at such premises or if no such person is found there, by leaving it at such premises or by affixing it in a conspicuous position upon some building or erection in the occupation of the licensee at such premises.

(3) If such tax is not paid within the time stated in the notice referred to in sub-rule (1) the licensing authority may proceed to recover from him the sum leviable under the provisions of sub-section (3) of section 3.

17. *Deposit equal to probable amount of tax may be required.*—The Collector may, at any time, in any month, call upon any person holding a retail traders' licence in Form " D " to deposit in cash or in Government securities or in Post Office Cash Certificates an amount equal to the probable amount of the tax payable by him for that month. If such holder fails to pay the amount of the tax within the due period, such amount may be recovered from the amount so deposited and in such event the holder shall forthwith make good the deficit in the amount deposited, or deposit a fresh amount, as the case may be.

18. *Investigating officer.*—Every police officer not below the rank of a Sub-Inspector of Police shall have the powers referred to in section 14 of the Act and also the power to investigate all offences punishable under the Act.

19. *Fine for contravention of these rules.*—Any person contravening any of the provisions of these rules, shall on conviction, if such offence is not otherwise punishable under the Act, be liable to a fine which may extend to Rs. 50.

Forms.

FORM A.

(*See* Rule 3.)

Application for the grant/renewal of a licence to deal in motor spirit.

The replies to be written in this column.

1. Full name of the applicant*

   Occupation

   Address (in full)

2. Situation of the shop or place of business—

   Town or village (and name of street and house No. in the case a town)

   Taluka

   District

3. Nature of the licence applied for—

   Wholesale trader
   †Retail trader

4. Estimated quantity of motor spirit expected to be $\frac{\text{sold}}{\text{purchased}}$ during the year—

5. Remarks

Signature of the applicant

Date of application

*In case the application is made on behalf of a Company the name and the address of the Company and the name of the Manager or agent should be given.

†*Note.*—In cases where retail sale is also made by an importer direct to certain consumers, e.g., Military authorities, the importer should also apply for a licence as a retail trader, which shall be valid for the whole of the State.

FORM B.

Wholesale.

LICENCE No.

(*See* Rule 4.)

Form of licence for wholesale of motor spirit.

Name of the wholesale trader

Occupation

Address

is hereby granted a licence subject to the provisions of the Bombay Sales of Motor Spirit Taxation Act, 1946 (Bom. VI of 1946) (hereinafter called " the said Act "), and the rules thereunder conferring on him the privilege of selling by wholesale sale motor spirit in—

Situation of the shop or place of business—

Town or village (in the case of a town mention street and house No.)

Taluka

District

for the period from 19 to 31st March 19 , both days inclusive, subject to the conditions hereinafter mentioned, viz. :—

1. That the licensee, if he desires to sell motor spirit by retail sale, shall obtain a separate licence therefor on payment of the prescribed fee and such retail sales shall be governed by the conditions laid down in such separate licence. Such separate licence shall be valid for the whole of the State of Bombay.

2. That the licensee shall be responsible for all acts of his manager, agent or servant.

3. That the licensee shall keep and maintain such records and books of accounts as will admit of ready comparison to the satisfaction of the licensing authority with the entries made in the return prescribed in rule 14 of the Bombay Sales of Motor Spirit Taxation Rules, 1948, and shall submit to the licensing authority, monthly statements in Form " C " within thirty days of the close of the preceding month in respect of the sales effected by him during the said month.

4. That the licensee shall afford all facilities for the checking of his stock and shall, at all reasonable times, produce for inspection, accounts or other documents and shall furnish fully and correctly any information in his possession as may be required for the purposes of the said Act by the Collector or any officer authorised by him in this behalf.

5. That the licensee shall at the end of each month pay to Government tax payable by him under rule 13 (2) of the Bombay Sales of Motor Spirit Taxation Rules, 1948.

6. That the licence shall be suspended or cancelled at any time for breach of any of the aforesaid conditions or of any of the provisions of the said Act or the rules made thereunder.

Dated this day of 19 .

Official seal of the licensing authority.

Licensing Authority.

Renewal Endorsements.

Date of renewal.	Date of expiry.	Licence fee levied.	Signature of licensing authority.

FORM C.

(*See* Rule 14.)

Particulars of motor spirit sold and consumed during the month ended 19 .

Name of Licensee Wholesale Licence No.

Quantity of motor spirit sold to each trader in the State of Bombay during the month.	Names, addresses and licence numbers of the traders to whom motor spirit has been sold.	Quantity* of motor spirit issued for consumption by motor vehicles owned or hired by the licensee.	Price of motor spirit referred to in column 3.	Tax payable to Government on the quantity of motor spirit in column 3 on the prices mentioned in column 4 at the rate of two annas per gallon if the price is one rupee or more per gallon and at 12½ per cent. if the price is less than one rupee per gallon.	Challan No. and date or reference to evidence of payment to Government of the tax mentioned in column 5.
1	2	3	4	5	6
Total ..					

* This shall not apply to consumption direct by an importer.

I do hereby declare that I have compared above particulars with my records and books and that they are, in so far as I can ascertain, accurate and complete.

Dated this day of 19 .

Signature of the wholesale trader or his manager or agent.

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FORM D.

Retail.

LICENCE No.

(*See* Rule 4.)

Form of licence for retail sales of motor spirit.

Name of the retail trader

Occupation

Address

is hereby granted licence subject to the provisions of the Bombay Sales of Motor Spirit Taxation Act, 1946 (Bom. VI of 1946), (hereinafter called "the said Act"), and the rules thereunder conferring on him the privilege of selling by retail sale motor spirit in—

Situation of the shop or place of business—

Town or village (in the case of town mention street and house number).

Taluka

District

for the period from 19 to 31st March 19 , both days inclusive, subject to the conditions hereinafter mentioned viz. :—

1. That the licensee shall have constantly fixed upon a conspicuous part of the front of his shop or place of business a signboard bearing in legible characters in the language of the district or in English his name, the licence number and the words "Licensed to sell motor spirit by retail sale".

2. That the licensee shall be responsible for all acts of his manager, agent or servant.

3. That the licensee shall keep and maintain a correct account of the quantity and value of motor spirit purchased* and* sold by him in such form as will admit of ready comparison to the satisfaction of the licensing authority with the entries made in the return prescribed in rule 14 of the Bombay Sales of Motor Spirit Taxation Rules, 1948, and shall submit to the licensing authority monthly statements in form "E" within thirty days of the close of the preceding month in respect of the sale effected by him in the said month.

4. That the licensee shall afford all facilities for the checking of his stock and shall at all reasonable times, produce for inspection accounts or other documents and shall furnish fully and correctly any information in his possession as may be required for the purposes of the said Act by the Collector or any officer authorised, by him in this behalf.

* To be omitted in the case of a licence for retail sale by an importer.

5. That the licensee shall, at the end of each month, pay to Government tax payable by him under rule 13 of the Bombay Sales of Motor Spirit Taxation Rules 1948.

6. That the licence shall be suspended or cancelled at any time for breach of any of the aforesaid conditions or any of the provisions of the said Act or the rules made thereunder.

7. That the licensee shall, if called upon by the licensing authority to do so at any time, deposit in cash or in Government Securities or in Post Office Cash Certificates an amount equal to the probable amount of the tax payable by him in the month.

Dated this day of 19

Seal of the licensing authority.

Licensing Authority.

Renewal Endorsements.

Date of renewal.	Date of expiry.	Licence fee levied.	Signature of licensing authority.

FORM E.

(*See* Rule 14.)

Particulars of motor spirit sold and consumed during the month ended 19 .

Name of Licensee Retail Licence No.

Quantity of motor spirit in stock at the beginning of the month. 1	Quantity of motor spirit added to stock during the month. 2	Name, address and licence number of the wholesale trader from whom the motor spirit in column 2 has been purchased. 3	Quantity of motor spirit (1) sold by the licensee by retail sale during the month and (2) issued for consumption by motor vehicles owned or hired by licensee. 4

Prices at which motor spirit mentioned in column 4 (1) in the case of sale, was sold by the licensee and (2) in the case of consumption by or on behalf of the licensee, was purchased by him. 5	Tax payable to Government on the quantity of motor spirit in column 4 on the prices mentioned in column 5 at the rate of two annas per gallon if the price is one rupee or more per gallon and at 12½ per cent. if the price is less than one rupee per gallon. 6	Challan No. and date or reference to evidence of payment to Government of the tax mentioned in column 6. 7	Quantity of motor spirit remaining in stock at the end of the month. 8

I do hereby declare that I have compared the above particulars with my records and books and that they are, in so far as I can ascertain, accurate and complete.

Dated this day of 19 .

Signature of the retail trader or his manager or agent.

FORM F.

(*See* Rule 15.)

Daily Register showing particulars of motor spirit sold or consumed and purchased on month year.

Name of Licensee Retail Licence No. Petrol Pump at

Quantity of motor spirit in stock at the opening of the day.	Quantity of motor spirit purchased during the day.	Total of column 1 and 2.	Quantity of motor spirit sold. *Vide* coupon Gallons rate sold.	Quantity of motor spirit remaining in stock at the close of day (Deduct column 4 from column 3).	Signature of the Retail Trader or Manager or Agent, with date.
1	2	3	4	5	6

FORM G.

(*See* Rule 16.)

Notice of demand for payment of tax under rule 16 of the Bombay Sales of Motor Spirit Taxation Rules, 1948.

Licence No.

Name of trader

For the month ended

Amount (Rs.).

Take notice that on behalf of the Government of Bombay I hereby demand payment by you of the sum of Rs. now due and unpaid on account of tax on sales of motor spirit for the month ended 19 , and that if the above amount be not paid into this office within fifteen days after the date of the service hereof on you, I shall proceed to obtain payment of the same according to the provisions of the Bombay Sales of Motor Spirit Taxation Act, 1946 (Bom. VI of 1946).

Licensing Authority.